

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>BEST BUY,</p> <p>v.</p> <p>Respondent:</p> <p>ARAPAHOE COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Todd J. Stevens Stevens & Associates, Inc.</p> <p>Address: 640 Plaza Drive, Suite 290 Littleton, CO 80219</p> <p>Phone Number: 303.347.1878</p>	<p>Docket Number: 42254</p>
<p>ORDER ON STIPULATION</p>	

THE PARTIES TO THIS ACTION entered into a Stipulation, which has been approved by the Board of Assessment Appeals. A copy of the Stipulation is attached and incorporated as a part of this decision.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

County Schedule No.: 1975-18-3-16-003

Category: Valuation Property Type: Commercial
2. Petitioner is protesting the 2003 actual value of the subject property.

3. The parties agreed that the 2003 actual value of the subject property should be reduced to:

Land:	\$ 820,829.00
Improvements:	<u>\$3,229,171.00</u>
Total:	\$4,050,000.00

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2003 actual value of the subject property, as set forth above.

The Arapahoe County Assessor is directed to change his/her records accordingly.

DATED/MAILED this 10th day of January, 2005.

This decision was put on the record

January 6, 2005

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals

BOARD OF ASSESSMENT APPEALS

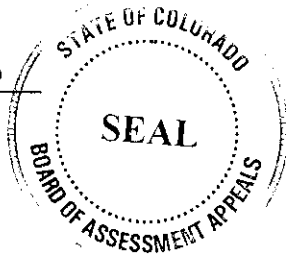
Karen E Hart

Karen E. Hart

Debra A. Baumbach

Debra A. Baumbach

Keela K. Steele
Keela K. Steele



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER 42254**

STIPULATION (As To Tax Year 2003 Actual Value)

BEST BUY,

Petitioner,

vs.

ARAPAHOE COUNTY BOARD OF EQUALIZATION,

Respondent.

THE PARTIES TO THIS ACTION entered into a Stipulation, regarding the tax year 2003 valuation of the subject property and jointly move the Board of Assessment Appeals to enter its Order based on this stipulation. A conference call with the petitioner and respondent have resulted in the following agreement:

Subject property is classified as merchandising and described as follows: 13801 E. Mississippi Ave.; County Schedule Number 1975-18-3-16-003; RA 500-254.

A brief narrative as to why the reduction was made: Analyzed cost, market & income information.

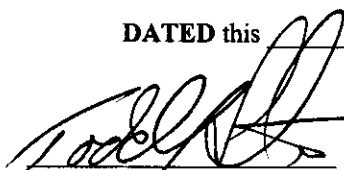
The parties have agreed that the 2003 actual value of the subject property should be reduced as follows:

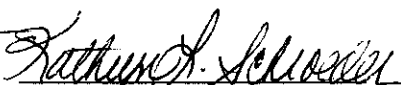
ORIGINAL VALUE		NEW VALUE (2003)	
Land	\$ 820,829	Land	\$ 820,829
Improvements	\$ 3,529,171	Improvements	\$ 3,229,171
Personal	\$ _____	Personal	\$ _____
Total	\$ 4,350,000	Total	\$ 4,050,000


The valuation, as established above, shall be binding only with respect to the tax year 2003.

Both parties agree that the hearing before the Board of Assessment Appeals be vacated or is unnecessary if one has not yet been scheduled.

DATED this _____ day of _____ 2004.


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